



भारत का राजपत्र

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सं० 26]

नई दिल्ली, शनिवार, जून 28, 1975 (अषाढ़ 7, 1897)

No. 26]

NEW DELHI, SATURDAY, JUNE 28, 1975 (ASADHA 7, 1897)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

भाग III—खण्ड 4

PART III—SECTION 4

विधिक निकायों द्वारा जारी की गई विधिक अधिसूचनाएं जिसमें कि आदेश, विज्ञापन और सूचनाएं सम्मिलित हैं
Miscellaneous Notifications including Notifications, Orders, Advertisements
and Notices issued by Statutory Bodies

भारतीय चार्टर प्राप्त लेखाकार संस्थान

नई दिल्ली-1, दिनांक 10 जून 1975

सं० 5 सी० ए०(1)/3/75-76—इस संस्थान की अधिसूचना सं० 4 सी० ए०(1)/14/74-75 दि० 16-12-74 (2) 4 सी० ए०(1)/17/74-75 दिनांक 6 जनवरी, 75 के संदर्भ में चार्टर प्राप्त लेखाकार विनियम 1964 के विनियम 18 के अनुसरण में एतत् द्वारा यह सूचित किया जाता है कि उक्त विनियमों के विनियम 17 द्वारा प्रदत्त अधिकारों को प्रयोग करते हुये भारतीय चार्टर प्राप्त लेखाकार संस्थान परिषद् ने अपने सदस्यता रजिस्टर में निम्नलिखित सदस्यों का नाम पुनः स्थापित कर दिया है।

क्र० सं०	म० सं०	नाम एवं पता	तिथि
1	2	3	4
1.	3246	श्री सुबोध राय, ए०सी०ए० कंट्रोलर आफ एकाउन्ट्स, कोल साईन्स अथोरिटी लिमिटेड, (इस्टर्न डिविजन) सैक्टोरिया पो० आ० दिसरगढ़, जिला बुरदवान (वैस्ट बंगाल)	16-5-75

1	2	3	4
2	11058	श्री प्रवीर कुमार राय, ए० सी० ए० 94-25, 57 एवेन्यू अपार्टमेंट-70, एलम्हर्स्ट, न्यू यार्क-11373	13-5-75

पी० एस० गोपालकृष्णन
सचिव

दी इन्स्टीट्यूट आफ कास्ट एन्ड बर्क्स
एकाउन्टेन्ट्स आफ इन्डिया

कलकत्ता-700016, दिनांक 30 अप्रैल 1975
(कास्ट एकाउन्टेन्ट्स)

सं० 16-सी० डब्ल्यू आर० (149)/75 दी कास्ट एन्ड बर्क्स एकाउन्टेन्ट्स रेग्युलेशन 1959 के विनियम 16 का अनुसरण कर यह अधिसूचित किया जाता है कि दी इन्स्टीट्यूट आफ कास्ट एन्ड बर्क्स एकाउन्टेन्ट्स आफ इन्डिया के परिषद ने दी कास्ट एन्ड बर्क्स एकाउन्टेन्ट्स अधिनियम 1959 की धारा 20 की उप धारा 1 के उपवाक्य (बी) के द्वारा दिये गये अधिकारों का प्रयोग करते हुये श्री सूरन्द्र प्रसाद, ए० आर्टि० सी० डब्ल्यू० ए०, वरिष्ठ लेखा अधिकारी, लेखा विभाग, टाटा टेजीनियर्स एन्ड लोकामोटिव कंपनी लिमिटेड, जमशेदपुर-731010 (सदस्यता संख्या एम० 290) के नाम को उनके अनुरोध पर, दिनांक 1 अप्रैल 1975 से सदस्य पत्रिका से हटा दिया।

एस० एन० घोष,
सचिव

STATE BANK OF BIKANER AND JAIPUR

Annexure

HEAD OFFICE

Jaipur, the 1975

IN SUPERSESSION of Notification dated the 19th April 1963 published in the Gazette of India dated the 4th May 1963 regarding signing powers of officials of State Bank of Bikaner and Jaipur, it is hereby notified for general information that in terms of regulation 55(1) of the Subsidiary Banks General Regulations, 1959, the Board of Directors of the STATE BANK OF BIKANER AND JAIPUR has empowered each of the officials mentioned in column (1) hereunder to exercise the powers in column (2); such powers are to be exercised jointly or severally as indicated in column (3) :—

Officials	Powers	Joint or several exercise of power
(1)	(2)	(3)
<p>I. Deputy General Manager, Assistant General Managers, Regional Managers, Manager, Finance and Accounts, Manager, Company Advances, Manager, Foreign Exchange, Chief Vigilance Officer and Inspector Personnel Manager, Chief Instructors, Office Manager, Manager, Premises and Dead Stock, Law Officer, Officer Incharge, Stationery,</p> <p>Branch Managers, Sub-Managers, Accountants at Ahmedabad (D. N. Market), Alwar, Barmer, Bhilwara, Bikaner (Kote-gate), Bikaner (Public Park), Bombay (D. N. Road), Bombay (P. M. Road), Calcutta (Brabourne Road), Calcutta (N. S. Road), Delhi (Chandni Chowk), Delhi (Khari Boli), Jaipur (Collectorate), Jaipur (Johari Bazar), Jaipur (S. M. S. Highway), Jodhpur (Jalorigate), Kanpur (Kaushalpur), Kota (Industrial Estate), Kota (Rajbhawan Road), Madras, New Delhi (Connaught Circus), Pali, Sriganaganagar and Udaipur (Chetak Circle).</p>	<p>(a) To endorse and transfer promissory notes, stock receipts, stock debentures, shares, securities, and documents of title to goods standing in the name of or held by the State Bank of Bikaner and Jaipur, to draw, accept and endorse bills of exchange and cheques, to issue, confirm and transfer letters of credit, to sign guarantees and indemnities in the current and authorised business of the State Bank of Bikaner and Jaipur and to sign all other letters, advices, accounts, receipts and documents connected with such business or other current or authorised business of the State Bank of Bikaner and Jaipur.</p> <p>(b) To sign and verify complaints, written statements, petitions and applications, to swear and affirm affidavits to sign, seal and deliver bonds, to make and complete generally all other documents connected with legal proceedings on behalf of the State Bank of Bikaner and Jaipur.</p> <p>(c) To operate on all accounts (existing and to be opened) of the STATE BANK OF BIKANER AND JAIPUR with other Banks and Government Treasuries.</p>	<p>Severally.</p> <p>Severally</p> <p>Severally</p>
<p>II. Accountants at branches other than those mentioned in item (I) above.</p>	<p>(a) To endorse and transfer promissory notes, stock receipts, stock debentures, shares and securities standing in the name of or held by the State Bank of Bikaner and Jaipur.</p> <p>(b) To draw and accept bills of exchange and cheques, to issue, confirm and transfer letters of credit, to sign guarantees and indemnities in the current and authorised business of the State Bank of Bikaner and Jaipur.</p> <p>(c) To endorse bills of exchange, cheques and documents of title to goods standing in the name of or held by the State Bank of Bikaner and Jaipur and to sign all other letters, advices, accounts receipts and documents connected with current or authorised business of the State Bank of Bikaner and Jaipur.</p> <p>(d) To sign and verify complaints, written statements, petitions and applications, to swear and affirm affidavits, to sign, seal and deliver bonds, and generally to make and complete all other documents connected with legal proceedings on behalf of the State Bank of Bikaner and Jaipur.</p>	<p>Jointly with an other who has been authorised to sign under this or any other notification in pursuance of the Regulation above referred to.</p> <p>Severally.</p> <p>Severally.</p> <p>Severally.</p>

(1)	(2)	(3)
III. Assistant Accountants, Chief Cashiers, and Asstt. Chief Cashiers at branches.	<p>(a) To endorse and transfer promissory notes, stock receipts, stock debentures, shares, securities standing in the name of or held by the State Bank of Bikaner and Jaipur.</p> <p>(b) To draw and accept bills of exchange and cheques, to issue, confirm and transfer letters of credit, to sign guarantees and indemnities in the current and authorised business of the State Bank of Bikaner and Jaipur.</p> <p>(c) To endorse bills of exchange, cheques documents of title to goods standing in the name of or held by the STATE BANK OF BIKANER AND JAIPUR, and to sign all other letters, advices, accounts, receipts and documents connected with current or authorised business of the STATE BANK OF BIKANER AND JAIPUR, and to sign drafts not exceeding Rs. 10,000/- each.</p> <p>(d) To sign and verify plaints, written statements, petitions and applications, to swear and affirm affidavits, to sign, seal and deliver bonds, and generally to make and complete all other documents connected with legal proceedings on behalf of the State Bank of Bikaner and Jaipur.</p>	<p>Jointly with an other who has been authorised to sign under this or any other notification in pursuance of the Regulations above referred to.</p> <p>Severally</p> <p>Severally</p>
IV. Officers Grade II (Under Training/Probation)	To sign letters, advices, accounts, receipts and to endorse cheques and drafts and to sign drafts not exceeding Rs. 10,000/-.	Severally
V. Special Assistants at Head Office and branches.	<p>(a) To draw bills of exchange, cheques, drafts and pay orders.</p> <p>(b) To discharge/endorse cheques, bills of exchange etc. and to sign receipt for amount not exceeding Rs. 5,000/- statements, certificates, advices etc.</p>	<p>Jointly with an other who has been authorised to sign under this or any other notification in pursuance of the Regulation above referred to.</p> <p>Severally.</p>
VI. Head Cashiers (E) Category at Branches.	To discharge/endorse Bills of Exchange and cheques.	Severally
VII. Probationary Officers.	To receipt Government credit vouchers for amounts not exceeding Rs. 1,000/-.	Severally
VIII. Head Clerks at branches.	To receipt Government credit vouchers for amounts not exceeding Rs. 1,000/-.	Severally
IX. Internal Auditors, Special Officer, Reorganisation, Planning Manager, Development Managers, Chief Technical Officer (Agr.), Private Secretary to Managing Director, Officer Incharge, O. & M. Special Officer, Lead Districts, Public Relations Officer, Security Officer, and Officers at Head Office.	To sign letters, advices, accounts receipts, documents connected with the current or authorised business of the STATE BANK OF BIKANER AND JAIPUR.	Severally

2. The powers conferred hereinabove shall be in addition to the powers of the officials concerned under their respective Powers of Attorney and/or separate resolutions of the Board of State Bank of Bikaner and Jaipur.

SATYA DEV
Managing Director

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi-110001, the 10th June 1975

No. 5CA (1)/3/75-76—With reference to this Institute's Notification No. (1) 4-CA (1)/14/74-75, dated, 16th Dec, 74 (2) 4-CA (1)/17/74-75 dated 6-1-75, it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the dates mentioned against the names of the following gentlemen:—

S.No.	Membership No.	Name and Address	Date of Restoration
1.	3246	Shri Subodh Roy, A.C.A., Controller of Accounts, Coal Mines Authority Ltd. (East- ern Division) Sanctoria, P.O. Disergarh Distt. Burdwan (W. Bengal)	16-5-75
2.	11058	Shri Prabir Kumar Roy, A.C.A., 94-25, 57th Avenue, Apt.70 Elmhurst, N.Y.-11373	13-5-75

P. S. GOPALAKRISHNAN
Secretary

THE INSTITUTE OF COST AND WORKS ACCOUNT- ANTS OF INDIA

Calcutta-700,016, the 30th April, 1975

(Cost Accountants)

No. 16 CWR (149) /75—In pursuance of Regulation 16 of the Cost and Works Accountants Regulations, 1959, it is hereby notified that in exercise of the powers conferred by clause (b) of sub-section (1) of Section 20 of the Cost and Works Accountants Act, 1959, the Council of the Institute of Cost and Works Accountants of India has removed from the Register of Members, at own request, the name of Shri Surendra Prasad, AICWA, Senior Accounts Officer, Accounts Department, Tata Engineering & Locomotive Co. Ltd., Jamshedpur-831 010. (Membership No. M/290) with effect from 1st April, 1975.

S. N. Ghose
Secretary

EMPLOYEES STATE INSURANCE CORPORATION

The 9th June, 1975.

No.12-(1)/27/71.Med.II— In continuation to E.S.I. Corporation Notification of even number dated 11th December, 1974 and in pursuance of the resolution passed at its meeting held on 25th April, 1951 conferring upon me the powers of the Corporation under Regulation 105 of the Employees' State Insurance (General) Regulations, 1950, I hereby authorise Dr. P. Sheshagiri Rao, No. 30, Vigyan Puri, Vidya Nagar, Hyderabad to function as Medical authority for 6 months more with effect from 16-6-75 to 15-12-75 for Hyderabad City for the purposes of medical examination of the insured persons and grant of further certificates to them when the correctness of the original certificate is in doubt.

T. N. Lakshmi Narayanan
Director General

Administration Report of the Dargah Committee Ajmer for the year 1974-75.

The Administration Report of the Dargah Committee Ajmer for the year 1974-75 is as under :—

The financial position of the Committee for the current year is given below with the figures for 1973-75.

Sl. No.	Particulars	Period	
		1973-74	1974-75
1.	Opening balance on 1st April	1,08,343-10	71,098-96
2.	Income during the year	4,21,708-43	4,54,819-67
3.	Total Income	5,30,051-53	5,25,918-63
4.	Total Expenditure for the year	4,58,952-57	4,55,684-36
5.	Closing Balance on 31st March	71,098-96	70,234-27
6.	Investments—		
	(a) Gold Bonds	12,060-00	12,060-00
	(b) Raj : Development Bonds	2,000-00	2,000-00
	(c) National Saving Certificates	100-00	100-00
	(d) Time Deposit for 61 months	50,000-00	50,000-00
	(e) Time Deposits for shorter period	—	30,000-00
	Total	64,160-00	94,160-00

The main sources of income under different heads for the two years under report are as under :—

Sl. No.	Particulars	Income	
		1973-74	1974-75
1.	Annuity from Jagirs	72,694-72	79,487-19
2.	Rent from Buildings	1,12,763-18	1,53,948-31
3.	Receipts from Nazurat	1,25,371-22	1,16,673-31
4.	Grant from H.E.H. the Nizam Charitable & Religious Trust Hyderabad.	5,095-85	5,170-45
5.	Purchase of Bonds	38,000-00	—
6.	Interest on Bonds	7,880-00	8,123-51
7.	Refund of Loan	—	548-50
8.	Receipts for Guest House		
	(a) Occupation charges	6,249-00	35,379-68
	(b) Donation for the New Guest House	35,935-00	26,007-00
	(c) Donation for the construction of Musafir Khana inside Dargah Sharif	—	15,009-50
9.	Miscellaneous	17,718-83	14,462-22
	Total	4,21,708-43	4,54,819-67

It would be gratifying to note that receipt from rent of properties have increased considerably during 1974-75. It is specially due to the fact that the dispute about the Idgah land, occupied by Sabji Mandi was got settled amicably by increasing the rent from Rs. 200/- to Rs. 1124/- p.m. In this connection it may also be pointed out that when Mr. Mansuri the present Nazim joined on 29-6-71, the monthly rent of Dargah properties was Rs. 5390.00 p.m. whereas it has now been increased to Rs. 8,480.00 p.m. as on 31-3-1975. Similarly the licence fees of the temporary stalls within the Dargah Sharif which was Rs. 17,666/- per annum in 1971 has been increased to Rs. 31,454.00 during this year.

Another milestone in the administration of the Dargah Committee is the completion of the four storied R.C.C. Guest House with 28 rooms which was opened by H.F. Fakharuddin Ali Ahmed, President of India on 22-4-74. This building has commenced to yield a substantial income to the Dargah Committee. An amount of Rs. 35,379.68 has been recovered as occupation of fees of the rooms in the guest house upto 31st March, 1975. This scheme of construction of guest houses should be pushed up more vigorously by raising donations in order to increase the revenue of the Dargah Committee and also to provide better residential facilities to the devotees visiting the Dargah Sharif.

The committee has undertaken the construction of three more rooms of guest house, for one of which Nawab Ameenuddin Ahmed, president of the Dargah Committee has donated a sum of Rs. 10000/-. These rooms are completed.

The expenditure under different main heads incurred during the two years under report is as under :—

Sl. No.	Particulars	Expenditure	
		1973-74	1974-75
1	2	3	4
1.	Supply of flowers to the Holy Shrine.	3,080.50	2,880.00
2.	Supply of Sandal to the Holy Shrine	4,161.37	3,289.25
3.	Supply of Candle sticks (Mombatti) within Gumbad Sharif	4,025.44	4,015.07
4.	Electric Charges of Dargah Sharif	16,308.94	21,103.66
5.	Cost of Langar (Free food) supplied twice a day.	30,809.46	36,346.22
6.	Cost of bread & Dal supplied during Ramzan-Sharif.	2,503.21	1,349.72
7.	Expenses for Darul Uloom Moinia Usmania Dargah Sharif.	9,015.23	9,074.74
8.	Scholarship by—		
	(a) H.E.H. Nizam's Charitable Trust Hyderabad.	1,526.80	2,075.00
	(b) Dargah Committee	2,400.00	2,300.00
9.	Aid to other Educational Institutions.	4,400.00	2,000.00
10.	Stipends of windows	8,798.20	12,057.58
11.	Expenses for Unani Dawa Khana.	4,763.58	8,782.69
12.	Expenses for Airas Sharif	5,215.08	5,315.09
13.	Expenses for Mosques etc.,	10,275.00	11,814.31
14.	Sanitary arrangements	5,559.13	6,508.45
15.	Repairs of properties—		
	(a) Dargah premises	4,725.67	5,724.7

1	2	3	4
	(b) Other properties in town	3,702.05	5,740.13
16.	House & Property Tax	9,711.36	9,200.43
17.	Water charges	3,040.71	6,106.35
18.	Staff—		
	(a) Office Staff.	36,360.56	38,921.17
	(b) Other Staff of Dargah Sharif	29,044.22	34,322.14
19.	Expenses on litigation (Civil & Criminal)	10,114.84	10,714.26
20.	Aid to poor & needy persons.	463.24	724.20
21.	Construction of the New Guest House	1,65,393.95	90,080.41

Due to abnormal rise in the cost of living the expenditure under the different heads has increased considerably. Inspite of this all the beneficial schemes have been maintained satisfactorily. Distribution of free langar (free food) twice a day to the poor people is continued satisfactorily inspite of the great increase in the price of Barley. Stipends which is being paid to the widows from Khadims and other families has been increased from Rs. 8,798.00 to Rs. 12,057.58 per annum. Similarly the expenditure for the Unani Shafa Khana has been increased from Rs. 4,763/- to Rs. 8,782.69 p.a. The Committee has sanctioned scholarship of Rs. 50/- p.m. each to Medical students. It is also giving an annual aid to Rs. 2,000/- to a Primary Urdu School where the children of Khadims are studying.

Being encouraged by the success and usefulness of the newly constructed guest house, the Dargah Committee has approved the construction of another block of guest house containing 32 rooms. It is hoped to start this work as soon as substantial donations are received.

The Dargah Committee also proposes to reconstruct a Musafir Khana for the poor devotees visiting the Dargah Sharif. It is expected to cost about Rs. 90,000/- and donations to the extent of Rs. 15,009.50 have already been received due to the efforts of Shri Ismail M. Bawla, Member Dargah Committee. I am confident that prosperous devotees of Khawaja Sahib, would readily donate for this noble cause.

The devotees are donating generously both in kind and cash inspite of anti-propaganda by some of the interested persons. Shri K. P. Engineer of Bombay has donated an electric Motor for preparing Sandal paste for offering on the holy Shrine Shri S. T. Quadri of Bhadravati has donated ten kilograms of Sandal wood from Mysore. Mrs Khurshid Idrus of Bombay has donated three rolls of coir matting measuring 300 feet for spreading in Dargah premises during summer to protect the feet of the devotees from the hot slabs, Shri S. Darvesh of Bombay has donated five fans for Gumbad Sharif and a geyser for the guest house. Janab Ramzan Alim Khan, Supreme Engineering and Welding Works has been rendering free service for repairs to Degs, Kadav and other Works. The Dargah Committee thanks all such devotees for their gnerous donations.

The annual Urs of Hazrat Khawaja Sahib (R.A.) took place from 22nd to 27th July 1974.

During the year under report the undermentioned dignitaries visited the Dargah Sharif.

1. Shri Fakhruddin Ali Ahmed Sahib, now President of India.
2. Film Delegation of Bangladesh.
3. Shri V. C. Shukla, Dy. Minister for Defence.
4. Shri Abdul Samad Azad of Bangladesh.
5. Shri Akbar Ali Khan Sahib, Governor of U.P.
6. General Shah Nawaz Khan Sahib, State Minister, New Delhi.
7. Shri Ziaur Rahman Ansari Sahib, Deputy Minister
8. Delegations of I.M.F.
9. H.E. The Commissioner and Ambassador of Indonesia.

10. The King and Queen of Malaysia.
11. Chief Justice of Punjab.
12. H.S. Ambassador of Afghanistan.
13. Dr. Karan Singh, Minister Government of India.
14. Education Minister of Ceylon.
15. Mr. Najib, President of Afghan Air Lines.

Meeting of Dargah Committee

Four meetings of the Dargah Committee were held during the year.

Audit of Accounts

The accounts of the Dargah Committee for the year 1973-74 have been audited by the Accountant General Rajasthan. A copy of the same is enclosed herewith.

Conclusion

The all round improvements in the administration is mainly due to the able guidance of the President and members of the Dargah Committee and the unstinted co-operation given by all members of the staff by working honestly and sincerely.

I thank all of them.

M. A. MANSURI,
NAZIM

Durgah Khawaja Sahib, Ajmer

OFFICE OF THE ACCOUNTANT GENERAL,
RAJASTHAN, JAIPUR

Jaipur, the 17th January 1975

The Nazim,
Dargah Khawaja Sahib,
AJMER

Sub:—Inspection Report on the accounts of G.I.A. to Dargah Khawaja Sahib Ajmer for the period from 1973 to 1974.—

No. OAD.II/IR/GIA/Dargah/375/3664.— The Inspection Report on the accounts of your office for the period from 1973 to 1974 is enclosed for your information and to take adequate steps to rectify the irregularities pointed out therein early :—

2. It is requested that the parawise compliance to the above Inspection Report may be furnished to this office within a period of one month through the head of the Department to whom a copy of the Inspector Report is being sent direct for information and necessary action. A copy of your reply may however be endorsed to this office, also.

Encl: One I.R.
Annexures A to B,
&
Certified Accounts.

Sd. Illegible
Asstt. Accountant General.

Inspection Report on the account of Dargah Khawaja Sahib for the period from 1-4-73 to 31-3-74.

PART I—A.

Introductory

The audit of the accounts of the Dargah Khawaja Sahib, Ajmer for the period from 1-4-73 to 31-3-74 was conducted by Shri K. L. Maharaja Section Officer (Audit) from 15-11-73 to 30-11-73 and was supervised by Shri Kanwar Bahadur, Accounts Officer from 21-11-74 to 30-11-74.

The following officers/officials held the charge relating to the maintenance of accounts records during the period covered by audit :—

1. Nazim—Shri M. A. Mansuri Throughout.
2. Accountant—Shri Ibrahim Khan upto 31-12-73
Zafar Armaid Khan from 1-1-74 to date.

3. Asstt. Nazim—Shri Fateh Mohammed Khan throughout.
4. Cashier—Shri Abdul Ieem throughout.
5. Store Keeper—Shri Syed Mohammed Yunus—throughout.

PART I—B

Outstanding paras of the previous Inspection Reports.

Para (1) Inspection Report for 1964-65. Irregularities in connection with construction of Dargah Building (Para 4 of Pt. II. B.)

The recovery of over payment of Rs. 84.37 from Shri Kishan Murari Lal, Contractor and regularisation of expenditure of Rs. 4456.00 had not been done for want of the relevant record which had not been traced out so far. The matter may be placed before the Dargah Committee to waive the recovery and to regularise the excess expenditure.

Inspection report for 1965-67 :—

Para 2 :—Loss of Dargah claims to the tune of Rs. 654416.35 (para 2 of Pt. II. A.)

The Ex-Nazim, Shri S. M. Mustafa Ali Khan after contacting local officers at Hyderabad, found their all talk about getting grant of over Rs. six lakhs was baseless and the Dargah could expect some grant for Same Khana (Mehfil Khana) and Darul Uloom only. A local advocate of Hyderabad Shri Sheikh Khalilullah was engaged for pursuance of the matter. The advocate reported vide his letter dt. 10-10-72 that the delay in preferring the claims regarding Samakhana for over 20 years had been condoned by the Revenue Board and papers had been sent to Govt. for further action. Regarding the claims of Darul Uloom, the Advocate reported that the case was rejected finally and he promised to furnish copies of relevant papers and details of the case to Dargah office. But the same have not been received from him so far. The case had also not been reviewed by the Dargah Committee since long. The advocate may, therefore, be requested to furnish the relevant papers/further progress of the case and matter be reviewed by the Dargah Committee. The final position may be intimated to audit.

Para 3 :—Rules regarding service conditions of Dargah not framed (Para 2 Pt. II B.)

Rules relating to the service conditions of the Dargah the last audit it was stated that a copy of service rules from Nizam's Trust was being studied and suitable rules would be drafted. The rules may, now be framed and got approved from the Dargah Committee.

Inspection Report for 1967-68 :—

Para 4 :—Embezzlement of Dargah funds :— 2985 (Para 1 of II. B.)

The case was still pending in the Court. Final decision when received may be intimated.

Para 5 :—Misappropriation of receipts by Dargah Officials [Para 2(i) of Pt. II. B.].

The criminal cases against the officials concerned regarding the recovery of Rs. 783/- and Rs. 70/- were still pending in the court. Final decision when received may be intimated to audit.

Para 6 :—Temporary misappropriation of Rs. 2200.00 (Para 3 of Pt. II-B.).

Criminal cases regarding balance of Rs. 15/- out of the total temporary misappropriation of Rs. 2200/- were still awaiting the decision of the court. The decision may be intimated to audit on its receipt.

Para 7 :—Double payment of scholarships. (Para 7 of Pt. II. B.).

The recovery of double payment of Rs. 50/- on account of scholarship may be expedited under intimation to audit.

Para 8 :—Non recovery of rent amounting to Rs. 1049/- from Ex-Nazim (Para 9, Pt. II. B.).

The recovery of Rs. 1049/- on account of the rent of Dargah Bungalow by the Ex-Nazim Shri Aijaz Mohammed Khan for the period from 29-3-66 to 30-6-67 may be expedited under intimation to audit.

Para 9 :—Missing vouchers (Para 18 of Pt. II.B.).

Out of the missing vouchers for Rs. 24,430.30 for the year 1967-68 vouchers amounting to Rs. 20,329.63 were stated to have been traced out but these could not be produced to audit as the relevant cash book and other records for that period were in the possession of the court in connection with the embezzlement cases. These vouchers as well as the remaining one which may be traced out, may be produced at the time of next audit.

Inspection Report for 1968-69 :—

Para 10 :—Embezzlement of Rs. 5595.25 and other irregularities in the sale of National Defence Bonds, (Para 1 of pt. II. A.).

Further progress in criminal cases against the then officials concerned which were still pending in the court, may be intimated to audit.

Para 11 :—Embezzlement of Rs. 4500/- (Para 2 of pt. II. A.).

Further progress in criminal cases against the officials for the embezzlement of Rs. 4500/- pending in the court, may be intimated to audit.

Para 12 :—Overpayment of Rs. 1500/- in repayment of loan to Shri Abdul Rauf and falsification of accounts (Para 3 of pt. II.A.).

The overpayment of Rs. 1500/- to Shri Syed Abdul Rauf in repayment of loans may be examined and recovery effected. Responsibility for falsification of accounts may also be fixed. Final action taken against the defaulters may be intimated to audit.

Para 13 :—Embezzlement/misappropriation of Rs. 1787/- (Para of pt. II. A.).

In the compliance report, the Nazim stated that no action could be taken at this stage as the then employees have been discharged from service and criminal cases have been launched against them. The matter may be brought to the notice of the Dargah Committee and approval to waive recovery may be taken.

(V) (b) payees stamp receipt for Rs. 47.50 may be obtained and furnished to audit.

Para 14 :—Irregular expenditure and suspected embezzlement of Rs. 5969.00 (Para 6 of pt. II. A.).

Since no proper accounts for the entertainment of guests were maintained by the then staff. It was stated that in the absence of the particulars, completion of records was not possible. It was suggested by audit that the case may be decided by the Dargah Committee for effecting recovery from the defaulters. No action in this regard had been taken so far. Needful may be done now under intimation to audit.

Para 15 :—Embezzlement of Rs. 200/- in bill No. 27 of 28-3-66 (Para 8 of pt. II. A.).

It is stated that considerable number of criminal cases against the former employees were already in progress and it was not desirable to increase the cases further at this stage. Orders of the Dargah Committee may, therefore, be obtained for recovery/writ off of the amount embezzled as already suggested by audit.

Para 16 :—Non-accounting of material in the stock register. Suspected embezzlement of Rs. 1384.67 (Para 1 of pt. II. B.).

The Dargah authorities have expressed their inability for accounting of material in the stock register and to probe them embezzlement of Rs. 1384.67 in view of the fact that the employees concerned were no longer in the service of the Dargah.

The matter may be brought to the notice of the Dargah Committee and Orders for further necessary action may be obtained as already suggested by audit.

Para 17 :—Non adjustment of balances of pay T.A. suspected double payment of Rs. 1128/- (Para 2 of part. II. B.).

The instruction of the Dargah Committee, may be obtained for regularisation or waiver of the recovery of double payment of Rs. 1128/- stated by the Nazim to be unrecoverable as the employees in question were no more in service of the Dargah. The suggestion though made earlier had not been implemented so far. Needful may please be done now.

Para 18 :—Unauthorised expenditure of Rs. 2743.96 (Para 3 of pt. II. B.).

As already suggested in the previous Inspection Reports, orders of the Dargah Committee may please be obtained to regularise the expenditure of Rs. 2743.96 incurred by Shri R. H. Hashmi, the then superintendent, who had since been dismissed from service.

Para 19 :—Non rendering of accounts of Rs. 4000/- paid an advance in court case of Bails (Para 5 of pt. II. B.).

The amount of Rs. 4000/- paid as advance in case of Bails had neither been obtained nor recovery of the amount effected so far. Early action may please be taken in the matter.

Para 20 :—Abnormal increase in emoluments without sanction of the committee. (Para 6 of pt. II.B.)

The Resolution of the Dargah Committee regarding increase in the emoluments of the employees was stated to be still in the court. This may be produced during the next audit.

Para 21 :—Non adjustment of advance of Rs. 500/- paid to Shri M. I. Khwaja Advocate, of Supreme Court. (Para 7 of pt. II. B.).

Account of Rs. 500/- had not been received so far the case may be pursued and the account obtained under intimation to audit.

Para 22 :—Un-authorised expenditure of Rs. 34301.87 (Para 12 of pt. II. B.).

The cases were stated to be pending in the court. Decision of the court when received may be intimated.

Para 23 :—Irregular procedure of payment of salaries (Para 1 of pt. II. B.). The acquittance for 4/68 to 8/68 could not be checked as the cash Book for this period was still with the court. This may be produced during the courses of next audit.

Para 24 :—Non-listing of valuable articles of Tosha Khana, (Para 20 of pt. II.B.)

The list of articles in Tosha Khanna and those in Gumbad Sharif had not so far been prepared. It was stated that rules of Toshakhana and rules of conduct of the Khadims were still under consideration of the Dargah Committee. Early decision may be taken in the matter and the list of valuables in Toshakhana and Gumbad Sharif be got prepared.

Para 25 :—Payees receipts wanting (para 21 pt. II.B.).

Out of Rs. 4042.44 receipts for Rs. 449.83 pertaining to the period from 9/68 to 1/69 were obtained and kept in record. For the earlier period the record was stated to be in court in connection with criminal cases. Further progress may be intimated to audit.

Para 26 :—Non accountal of contents of parcel (para 22 of pt. II.B.)

It was stated that the sender of the parcel was requested to intimate the contents of the parcel but no reply was received from him. Order of the Dargah Committee may be please be obtained to regularise the matter.

Para 27 :—Income received through money orders, (para 25 of pt. II.B.)

The cases given in Annexure FE attached to the Inspection Report had not been reconciled so far. It was stated that the Supdt. of the post Offices, Ajmer was requested to instruct the Post Master, Ajmer to verify the money orders. His reply was still awaited. The matter may be pursued for expeditious verification, and results intimated to audit.

Para 28 :—Irregular payment of electricity duty (para 35 of pt. II.B.)

The levy of electricity duty on the consumption of electricity by Dargah Sharif was exempted w.e.f. 2-4-73 vide commercial Taxes officer memo No. ED/exemp/23, dt. 9-5-73 and no ED/CTO/73/40, Dt. 22-6-73. The case for refund of the duty for the period prior to 204.73 should also be taken up and refund obtained.

Para 29 :—Non-realisation of auction money—Rs. 850/- para 37 of part II.B.).

It was stated that a notice was issued to the bidder to pay the amount. But he did not pay the amount. The Dargah Advocate advised that a suit could not be filed as it had become time barred. Orders of the Dargah Committee may be obtained to waive off the recovery.

Para 30 :—Payees receipts wanting. (para 40 of pt. II.B.)

The A.G.U.F. may be addressed to intimate the receipt of leave salary and pension contribution amounting to Rs. 938.40 in respect of Shri S. I. Alimi quoting challan number through it was deposited in the treasury of the number and date of the Bank draft, if the later course was adopted.

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Para 31 :—Income from Deg Dropping and Nazars deposited on Mazar Sharif, not credited to Dargah Endowment. (para 1 of part II.B.)

(a) Income from Deg Dropping :—The case regarding collection or Deg droppings by Khadims or by Nazim was still sub-judice. Final decision when given by the court may be intimated to audit.

Para 32 :—Irregular receipts and retention of Dargah Income by the Sajjadanashin, (Dewan) (Para 2 of pt. II.B.).

The suits filed against the tenants of the Haveli Dewan Sahab, were stated to be pending in the court the progress of the cases may be intimated to audit.

Para 33 :—Income from Annuity, long term losses. Non receipts of annuity in respect of Dhandri, Chah Hanspur and chandsen Lohagal Village (para 3 of pt. II.B.)

It was stated that in respect of Dhandri Village, the amount of a annuity had been received during 1974-75. The records in respect of the other two villages, had not been traced out. The files may be traced out urgently and the amount of annuity realised.

Para 34 :—Payment of heavy arrears of electricity bills without verification. Rs. 6773.38 and Rs. 7969.08 (para 6 of pt. II.B.).

The old records of electricity account with details of payments made from time to time had not been prepared so far. Expeditious action may be taken to prepare the account.

Para 35 :—Stock Registers, Irregularities there in. [para 9 of (v) and (vi) part II.B.].

The matter regarding recovery of rent of articles supplied to Nazim and return of the articles issued to the ex-Nazim/ Superintendent for their personal use had not been put up to the Dargah Committee so far consideration and decision. This may be expedited.

Para 36 :—Register of Ashiya-e-Khazapa (valuables) [para 11 (vi) pt. II. B.].

The value of missing articles had not so far been assessed and responsibility for the loss fixed. Register for 1967-68 and 68-69 had also not been prepared to ascertain the valuables received during those years early action may be taken now.

Para 37 :—Unauthorised expenditure of Rs. 1600/- (para 14 of pt. II.B.).

Approval of the Dargah Committee regarding up-authorised expenditure of Rs. 1600/- on account of relief to the sufferers of accidents near Jalpur had not been obtained so far. The list of the sufferers in the accidents and stamp receipts from the persons concerned as pointed so far necessary action may be taken early and audit informed of the position.

Para 38 :—Un-authorised occupation of land within Dargah compound. (Para 21 of part II.B.)

The running of shops on land occupied un-authorisedly within the compound of the Dargah has still not been discontinued. Action to recover the rent for the period of occupation and getting the land vacated may be taken early under intimation to audit.

Under intimation to audit.

Para 39 :—Non enforcement of rules regulating the use of the Hujras standing on the Dargah land and within Dargah compound. (Para 26 of part II.B.)

The matter regarding enforcement of rules regulating the use of Hujras standing on the Dargah land and within Dargah compound was considered by the Dargah Committee in its meeting held on 22-4-74. The Committee has observed that this affected the rights and privileges of the khadims and was separately, considering the problem in an endeavour to find a solution final decision when arrived at, may be intimated to audit.

Para 40 :—Non accountal of material in the stock register Para 23 of pt. B.

The non-accountal of material in the stock registers and the purpose for which cotton was purchased had not been investigated so far. Necessary action in the matter may now been taken under intimation to audit.

Para 41 :—Non-payment of water and electricity charges by the Nazims. (Para 24 part II. . .)

The matter had been referred to the Government of India to sanction exemption from the payment of the water and electricity charges by the Nazim. Further progress in the matter may be intimated to audit.

Para 42 :—Furniture and fixtures issued to the Nazims for his personal use at his residence. (Para 25 of pt. II.B.)

The Dargah Committee in the meeting dated 22-4-74 had observed that supply of furniture and fixture to an officer of the Dargah were not included in the terms and conditions of his appointment. The Committee may, however reconsider the matter and fix some scale for issue of such furniture and fixture and rent may be recovered in respect of furniture etc. supplied beyond the prescribed scale, under advice to audit.

Para 43 :—Suppliers bills wanting. (Para 29 of pt. II.B.)

The suppliers bills as pointed out in the para had not been obtained so far needful may please be done early and shown at the time of next audit.

Para 44 :—Payees receipts wanting Rs. 1579-86 (Para 30 of pt. II.B.)

The payees receipts had not been obtained so far. The stamped receipts had not been obtained so far. The stamped receipts be obtained early and shown at the time of next audit.

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Para 45 :—Financial powers of the Nazim for incurring expenditure not prescribed (Para 2 of pt. II.B.)

The question of fixing the financial powers of the Nazim to incur expenditure was stated to be under the consideration of the Dargah Committee. Decision in this respect may be taken early and incorporated in the Dargah Khawaja Sahab Byc Laws 1958 by making a reference to the Government of India, Ministry of Law.

Para 46 :—Non-preparation of Balance sheet (Para 4 of part II.B.)

The balance sheet showing the financial position of the Dargah after incorporating the assets and liabilities had not been prepared so far necessary action in the matter may be taken early.

Para 47 :—Construction of Dargah Guest House irregularities regarding. (Para 5 of pt. II.B.)

The irregularities in calling of tenders, maintenance of measurement books and payment to contractor pointed out in the para had not been rectified so far.

Para 48 :—Advance outstanding Rs. 53580-07 (Para 7 of pt. II.B.)

Orders of the Dargah Committee for regularisation of advance paid to the officials of the Dargah have not yet been obtained. The advance of Rs. 32,570.83 outstanding against Shri J. L. Dutta, Dargah advocate had not been recovered. The balance of Rs. 3036.50 outstanding against in advance of Rs. 4480.44 pertaining to the year 1968-69 was also pending for recovery. Needful may be done now under intimation to audit.

Para 49 :—Bangla Desh currency Notes amounting to Rs. 1223 takes (para 9 of part II.B.)

The action for the conversion of Bangla Desh currency amounting to Rs. 1223 takes may be finalised at an early date.

Part II.B.

Para 1. Statement of Income and expenditure for the year 67-68 and 68-69.

The statement of income and expenditure for the year of 1967-68 and 1968-69 were not prepared properly as already pointed out in para 1 of part II.B. of the Inspection Report for the period 1972-73. It was stated that the relevant records for the period required for verification of the statements were in the court in connection with the criminal cases filed against ex-officials of the Dargah in connection with the embezzlement cases etc. which were still in progress. These may be shown and got varified during next audit.

2. Irregularities in the maintenance of cash book and Advance Register.

(1) Cash Book Annexure 'A' shows the amount drawn by the Nazim, on account of drawal of bills for salary and allowances of the officials/officers of the Dargah during the month of April, 73 and entered in the cash book on the receipt side. The total amount thereof had been shown as disbursed on the same date on the payment side of the cash book. The actual day to day disbursement was, however shown in a separate cash book and the amount remaining undisbursed is transferred in the main cash book at the end of the month.

The cash book is intended to record the day to day disbursement of the Dargah and the undisbursed amount should be shown as cash in hand.

It is, however, not necessary to record in the Cash book all the details of daily payment which may be recorded in a separate subsidiary cash book, but the total of the daily payments recorded in the subsidiary cash book should be incorporated in the main cash book and the cash undisbursed shown as cash in hand. Under the existing procedure followed by the Dargah authorities the undisbursed amount remain outside the cash book and is not reflected cash in hand.

The practice followed higher may be changed and correct procedure adopted.

(II) Advance Register. Annexure 'B' shows the amount paid to contractors and other officials of the Dargah. These payments had not been recorded in the advance register to watch the recovery thereof. The advance paid to the officials may be entered in the Advance Register to which their receipt of account or repayment thereof. In the case of advance paid to the contractor, the same may be recorded in the contractors ledger to watch the adjustment thereof at the time of payment of running and final bills.

3. Bank Accounts.

Reconciliation of the difference in the Bank Balance and Cash Book balance.

The Dargah Sharif is having four Bank Accounts. The position of the balances on 31-3-74 in these accounts was as under :—

(a) Current Account No. 007048 in the State Bank of India.

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Balance as per statement received from the Bank	Balance as per Cash Book of Dergah Sharif	Difference
Rs. 40384.32	Rs. 37680.66	2703.66

The details of difference were stated to be due to the following reasons :—

(i) The receipts of the Rs. 931-60 (consisting of Rs. 671,60 Dt. 24-3-74, Rs. 66.00 Dt. 31-3-74, Rs. 200.00 Dt. 31-3-74 were taken in the Cash Book under Bank Column during the year 1973-74 whereas these had been taken into account by the Bank during the next year.

(ii) The payments made by cheques amounting to Rs. 3800.50 Rs. 600/- Dt. 25-3-74 Rs. 3000/- Dt. 26-3-74 Rs. 200.50 Dt. 29-3-74 had not been encashed from the Bank during the year 1973-74. After taking into account the above accounts, the actual balance worked out to Rs. 37515.42 leaving thereby a difference of Rs. 165.24 yet to be reconciled.

(b) Saving Bank Account No. D-516 in the State Bank of India.

The balance as per bank pass book was Rs. 9160-06 whereas the balance of Rs. 9000.60 only was appearing in the cash book. The difference of Rs. 159.46 was due to the interest afforded by the Bank on 31-3-74 but accounted for by the Dargah in April 1974.

(c) Saving Bank Account No. 711 in the Allahabad Bank.

The balance of Rs. 22665.25 as per pass book of the bank agreed with the balance as per Cash Bank.

(d) Dead current account in the name of Dargah Committee in State Bank of India with balance of Rs. 58.04. From the details given above it would be seen that the difference of Rs. 165.24 in the current Account with the State Bank of India is required to be reconciled. The matter may be reviewed by constructing the Bank authorities and the difference be reconciled early. Further the dead account in the State Bank of India with balance of Rs. 58.04 be got closed under intimation to audit.

4. Bills not produced.

The following paid vouchers were not produced at the time of audit since close were stated to be with the labour court.

S. No.	Bill No. & Date	Particulars	Amount
1.	36/21-4-73	Paid to M/s. Kalyanmal Madan Mohan, Contractor Construction of Khowaja Gharib Nawaz Guest House, Ajmer.	Rs. 8000/-
2.	76/28-5-73	Do. (running bill 7).	„ 195/-
3.	77/28-5-73	Do. (running bill 8).	„ 1319/-

The above mentioned vouchers may be shown at the time of next audit.

Para 5 :—Execution of the work of Tarrazo flooring in Gharib Nawaz Guest House.

Quotation for executions of the work Tarrazo flooring (500 s. ft.) and Tarrazo shirting (1200 s. ft.) were called for under notice No. 28 xiv/73 DKS/dt. 22-10-73. The contract was awarded to Shri Birdi Chand Verma under letter No. 28 xiv/73/dt-DKS. Dt. 20-11-73 @Rs. 2 per sq. ft. for Tarrazo flooring and Tarrazo shirting on material and labour basis. An advance payment of Rs. 9401 was made to the contractor during the period

from december, 73 to June 74. Final payment to the contractor had not been made. The following irregularities were noticed which may be rectified.

(a) A comparative statement showing the quotations received from other contractors had not been prepared to bring out the comparative quotations from each contractor.

(b) Agreement with the contractor to safeguard the interest of the Dargah had not been executed.

(c) The approximate cost of the work amounted to Rs. 11400. The approval of the President under by laws No. 28 had not been obtained.

(d) A review of the measurement had shown that the measurements had not been recorded from day to day during the period of the execution of the work. The measurements were recorded after the execution of the entire work on receipt of the final bills of the contractor. The measurements recorded had neither been authenticated by the person recording the measurements nor by the contractor. The correctness of the measurements could not thus be ascertained.

(e) The terms of the award of work did not stipulate supply of material to the contractor except the cement. It was however, observed that material to the extent of Rs. 1469.69 was supplied to the contractor. This had resulted in providing unauthorised financial aid to the contractor to the tune of Rs. 1469.69.

(f) The conditions for the award of the work provided for supply of cement and recovery @ Rs. 15/- per bag. No material at site account had been prepared to ascertain the actual quantity of cement supplied to the contractor. At page 22 of the N.B. No. 7 the cement recorded to be issued to the contractor was 168 bags. The stock register, however showed the supply of 170 bags of cement. The cost of these two bags of cement is also recoverable from the contractor.

(g) Extra items of work amounting to Rs. 4747/- was got executed from the contractor. The rate worked out on the extra items slip was not got approved from the Nazim and agreed to by the contractor.

Page 6 :—Non-realisation of Nazars and offerings.

Under Sub-section (1) of section 14 of the Dargah Khawaja Sahab Act, 1955 was amendment Act 1964 (Act of 20 of 1964) the Nazim or any person authorised by him are lawfully entitled to Nazars and offerings on behalf of the Dargah. Presently the Nazim or the person authorised by him receive Nazars and donations directly offered to them or the amount put by the devotees in the boxes placed in Dargah premises. The statement of income and expenditure for the year 1973-74 incorporated a total receipt of Rs. 1,09,317.22 on account of Nazars and offerings. A very large amount of Nazars and offering received at the shrine or otherwise is taken away by Khadims or other persons by virtue of the traditional and hereditary rights. The Dargah authority had no control over its receipt and the utilisation thereof. Even the provisions of sub-section (2) of sec. 14 of the Act, which empowers the Nazim to levy a fine of Rs. 1000/- to receive Nazars and offerings in contravention of the provisions of the Act could not be enforced.

On the matter being discussed with the Nazim it was stated that the Nazars and offerings at the shrine and other places are the properties of the Khadims etc. by tradition and heredity. The Dargah authorities are not only deprived from such Nazars and offerings, but they also can not carry out measures for providing improved amenities and facilities to the pilgrims and to take social measures in educational and medical facilities for the community in particular and the public in general.

In the socialistic pattern of society, the hereditary rights of Jagirdars the princess etc. had been abolished by enactment of suitable legislative Act. There is a justifiable reasons for the improvement of the Dargah and making the Dargah Committee more effective body for carrying the purpose of the Act, to abolish, by enactment of suitable legislation incorporating amendments in the present Act, the hereditary rights

of Khadims etc. after paying them suitable compensations or remunerations in some form or the other.

The matter is brought to the notice of the Dargah committee and the Govt. of India, M/o Law (Waqf) for considerations and actions.

7. Loss of Rs. 212.50 on account of cement set due to dampness.

During the course of audit, it was noticed that 7½ bags. cement costing Rs. 212.50 was due to dampness in the store room, as per entry at page No. 84 of the stock register No. 3 for the year 1972-73 and 73-74.

Since it resulted into loss of Rs. 212.50 to the Dargah sharif, sanction of the Dargah Committee to write of the loss may be obtained under intimation to audit.

8. Supply of steel windows and stair case railing for Ghareeb Nawaz Guest House irregularities thereto :

(a) Orders for the supply of seventy six steel windows and fixing in position as detailed below were placed on M/s. T. C. Jain & sons under letter No. 281V/71 DKS/226 dt. 6.3.73. The entire work was to be completed before 31.3.73 and failure to complete the work by the stipulated time, was to attract penalty as determined by the Nazim. There was also a provision that extra sale Tax at 7% would not be paid by the Dargah authorities.

1.	5"×4"	@ Rs. 220/-	8 windows.
2.	4"×4"	@ Rs. 170/-	40 "
3.	1-6"×4"	Rs. 75/-	28 "

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The contractor had actually supplied 88 windows of the following sizes :—

1.	4"×4"	= 56 windows
2.	4"×1"-5"	= 31 "
3.	6"×4"	= 1 "

88 windows

The contractor had been paid a sum of Rs. 12,300 against the supply of steel windows. Final payment to the contractor had not been made. Following irregularities had been noticed which may be got rectified :—

1. The actual dimensions and the numbers of the windows supplied by the contractor had not been recovered in the measurement book at the time of supply.

2. Agreement with the contractor to safe guard the interest of Dargah Sharif had not been executed.

3. In the absence of the record of the supply of the material in the measurement book, the actual date of the stipulated period could not be ascertained. However, from the bills of the contractor, it appear that the supply was actually made between the period from May 73 to Oct. 73. Since the supply had been made after the stipulated period of upto 31.3.73, suitable penalty should be imposed. In this connection it may be pointed out that the supply order should incorporate specify rate of penalty to be imposed on the supplier, rather than keep it in ambiguous manner as in the present case.

4. As per the report of the mistry, date 24.2.74 there had been defects in the execution of work. There is no provision in the supply order for reduction of claim in the event of defective supply and defective work. Necessary action may be taken to make recovery for the defective work done by the contractor.

5. The size of the windows supplied and total number there of was not in accordance with the provisions of the supply order. This may be got regularised by obtaining the approval of the president.

8. M/s. T. C. Jain & sons also supplied stair case railing costing Rs. 1300.50 for which quotations were invited under Letter No. 28—XIII/73 DKS, dt. 22-10-73 in this case also approved of the president was not obtained supply order

was not issued, measurements not recorded and there is no record to show whether the railing supplied were of the required specifications or not. These irregularities may also be got rectified.

(9) Construction of septic Tank.

Quotations for construction of septic tank for Gharif Nawaz guest House were called for vide letter No. 28-iv/71 DKS dt. the 8th March 1973 issued to four local firms only. Three quotations were reviewed and opened on 15-3-73. The quotations of Shri Suiendra Kumar Agarwal were the lowest. The work was, however, not entrusted to him as the contractor M/s.—Kalyanmal Madan Mohan already executing the work of construction of the building of the Guest House agreed to carry out the work of septic tank also at 2% below the lowest rates quoted. The work was accordingly entrusted to the contractor M/s.—Kalyanmal Madan Mohan with the approval of the President of the Dargah Committee. In this connection the following observations are made :—

(1) The negotiations after the receipt of quotations with one contractor only are against the cannons of the financial propriety. Either the negotiations should have been carried out with all the contractors or quotations should have been re-invited.

(2) At the time of actual execution of the work specifications of most of the items were changed with the result the rates agreed to had to be changed.

(3) While inviting tenders, it was not mentioned that material will be supplied by the Dargah as had been done at the time of actual execution. Had this been specifically been stated in the notice for inviting tenders there was possibility of quoting even more lower rates.

(4) The deductions made from the contractor, on a account of the material issued were charged for the used material. The rates quoted by the contractor were inclusive of the rates for material. The rates for such items should be analysed according to the rate of material issued and the payment reduced accordingly.

(5) No agreement was executed to safe guard the interests of the Dargah.

Para 10.—Advance payments of Rs. 40728.15 to the contractors for construction of the guest house.

The bills of the contractors for the construction of the guest house had not been finalised but a sum of Rs. 40728.15 as detailed in the Annexure C were paid as advance payment. The final measurements may therefore, be recorded and the deduction for material issued may be worked out and the claims of the contractors settled after adjustment of the payments made so far.

Para 11.—Non-recovery of Income Tax from the contractor.

Shri Kalyan Mal Madan Mohan contractor of the Gharif Nawaz Guest House was paid a sum of Rs. 63789.47 for the period from 21-4-73 to 2-2-74. As per the terms of the contractor, income tax on the amount paid to the contractor was recoverable from him. Income tax on the payment made to the contractor for the above mentioned period had not been recovered at the time of making payment to him. The same may be recovered and audit informed of the position.

12 :—Criminal/civil cases pending in court.

A review of the expenditure statement would reveal that the Dargah Sharif had incurred an expenditure on account of expenses on court cases etc. Most of which related to rent of properties were in progress in the courts, in the cases, where the court had decided in favour of the Dargah and possession of the property is required to be taken from the opponent parties, steps may be taken to get the possession obtained under intimation to audit.

13 :—Stores and stock Account.

(a) Store articles not entered in the stock register Medicines purchased vide viii No. 57 dt. 15-10-73 for Rs. 63.12 were not found entered in the stock register concerned. This may be looked into and necessary entry in the stock register may be made. Their proper utilisation may be made. Their proper utilisation may also be confirmed under intimation to audit.

(b) Proper vouchers for material purchased for weekly 'Sherni' such as sugar, flour etc. from Shri Devandass shopkeeper was not obtained in support of the payment made to him. His signatures though taken in a register did not suffice the purpose. In future proper vouchers may be obtained in this connection.

(c) Donations of store articles :— The articles received from the donors during the year 1973-74 were entered in the Register of consumable articles (No. 3) at page No. 28 to 30. These articles may be transferred to the respective stock registers.

(d) Certain store articles, were purchased from the market were also found entered at pages 43 to 45 of the stock register No. 3. In future the entries may be made item-wise on the respective page of the register.

Para 14 :—Heavy outstanding rent Rs.47380.81. A sum of Rs. 47380.81 on account of rent of properties let out was outstanding on 31-3-73/74, as per details given in Annexure D. A perusal of the annexure, would reveal that rent amounting to Rs. 35431.75, was outstanding against the tenants against whom litigation cases were in progress and Rs. 11949.06 were outstanding against other tenants. Effective steps may be taken to recover the rent as this affects the financial position of the Dargah Sharif.

Para 15 :—Outstanding liabilities Rs. 19668-15. A sum of Rs. 19668-15 was outstanding as liabilities against the Dargah Sharif on 31-3-74 as detailed below :—

No.	Amount of liabilities	To whom payable
1.	Rs. 19144-00	Collectors (Jagir) Ajmer on account of loan against annuity.
2.	Rs. 263-15	Municipal Board, Ajmar on a/c of House Tax.
3.	Rs. 150-00	Sayed Ghulam Chishty.
4.	Rs. 111-00	Aid to widows.
	Rs. 19,668-15	

The above liabilities may be cleared early under intimation to audit.

(b) In para 15 of the Inspection Report for 67-68. It was pointed out that in the liability statement for 66-67, a sum of Rs. 3665/- was shown as payable to shri Mahmood Khan, flower supplier on the basis of the statement of the then Supdt. of the Dargah Office stating that a sum of Rs. 6560/- was payable for supply of flowers during 1962-63 against which a sum of Rs. 2695/- was adjusted on account of rent of shop recoverable from him leaving a balance of Rs. 665/-. This was required to be looked into by the Nazim and exact position to be worked out. The case had not been examined so far. Needful say not be done under intimation to audit.

Para 16 :—Un-serviceable articles worth Rs. 536.81 as per annexure E unserviceable store articles worth Rs. 536.81 are lying in the Dargah Office since long. The same may be auctioned after taking the approval of the Dargah Committee under intimation.

Para 17 :—Non-compliance of previous of Test audit Note since 4/67 to 3/72 :—

The compliance of the following Test audit Notes for the period indicated against each had not been shown during current audit. The same may be furnished now.

S. No.	Para No.	Period
1.	Para 1. III, IV, 3, IX, X, XI	4/67 to 3/68
2.	„ 4, 11, 19, 20, 21, 23, 27, (I, II, VI, VII, IX) 29 (I) 30.	4/68 to 3/69.
3.	„ 4 (iv) v, 15 (IX) 16, 17, 18, 20, 23, 24(v)	4/69 to 3/72

PART III

A test Audit Note containing minor/procedural irregularities has been handed over at the spot. Its compliance may be made early and shown at the time of next audit.

Sd./- ILLEGIBLE
Asstt. Accountant General

PUNJAB WAKF BOARD

Ambala Cantt., the 5th May 1975

Delegation of Powers to Aukaf Officers.

No. Genl./13/75.—In exercise of the powers conferred under section 22 of the Wakf Act 1954, the Punjab Wakf Board, vide its resolution No. 11-(7) dated 5th May, 1975, delegates the following powers to its Aukaf Officers.

1. To institute suits and applications in all courts.
2. To engage counsel and sign the Vakalatnama and pursue the case.

3. Provided before filing any suit or application, such officer shall obtain the prior permission in writing of the Chairman or the Secretary, provided further that such officer shall not withdraw or compromise any such case without such prior permission.
4. In case a particular officer who has filed the case is transferred then his successor in office shall enjoy the same powers in respect of the pending case.
5. To make any statement on oath otherwise and to give instructions to the counsel from time to time.
6. To file execution proceedings and take possession or recover the amount in such proceedings.
7. To institute criminal complaints in criminal courts relating to offences under the Indian Penal Code Committed in respect of any property or interest of the Board and to engage counsel and sign the Vakalatnama and pursue the case, provided before filing any complaint prior written permission of the Chairman or the Secretary will be obtained and no complaint will be withdrawn or compromised without such prior permission.
8. To lodge F.I.R. with the competent authority in suitable cases.
9. To attest copies of the record or documents for the purpose of filing in any court or office and to file such copies in such court or office whenever so necessary.
10. The cases already instituted by the Property Officers or Field Inspectors on behalf of the Board will also be prosecuted in the same manner as if the same had been instituted by Aukaf Officers.

GHAZANFAR ALI KHAN,
Acting Secretary,
Punjab Wakf Board,
Ambala Cantt.

10D-12212